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February 6, 2002

Arizona Corporation Commission

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Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, AZ 85007-2927

Re: Inmark, Inc. dba Preferred Billing
Docket No: T-03372A-97-0255

Dear Sir:

In an effort to assist the Arizona Corporation Commission in determining the fair value of the property of TelecomEZ Corporation ("Company"), we provide information as follows:

1. The total revenue for the past twelve (12) months of service is \$189,126.40. This amount was adjusted to reflect the maximum rates the Company requested in its tariff.
2. The total operating expenses for the past twelve (12) months of service is \$135,728.48.
3. The book value (original cost less accumulated depreciation) of all Arizona jurisdictional assets at the end of the past twelve (12) months of operation is \$0.00.

Respectfully submitted,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

By

Patrick D. Crocker